

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**Room 1058, IGCN – 100 North Senate**  
**Indianapolis, IN 46204**

**IN THE MATTER OF THE REQUEST                    )**  
**OF SULLIVAN COUNTY,                                )**  
**FOR AN EXCESS LEVY DUE                         )**       **A23-066**  
**TO AN EMERGENCY                                    )**

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The Department of Local Government Finance (“Department”) has reviewed an appeal timely filed before October 19, 2023, in accordance with Indiana Code § 6-1.1-18.5-12(c) by Sullivan County (“County”) in the amount of \$286,524 for an excess levy to its civil maximum levy due to an emergency. Ind. Code § 6-1.1-18.5-13(a)(3) allows a civil taxing unit to increase its maximum levy for a one-time temporary increase if the Department determines the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year due to a natural disaster, an accident, or another unanticipated emergency.

The County in its appeal represents that on March 31, 2023, an EF3 tornado struck the County and “caused extensive destruction,” damaging “at least 200 structures with several of them completely flattened” and causing 3 deaths. The County also states that Governor Eric Holcomb declared a disaster emergency in the County.<sup>1</sup> The County states it used its rainy day funds to clear debris and take other measures to recover from the tornado damage, which it hopes to recover from FEMA reimbursements. The County informed Department that it had applied for reimbursement from FEMA and was denied, but subsequently applied again with the application still pending. The County claims it will use the funds from the excess levy appeal to continue recovery work in damaged areas.

The Sullivan County Council adopted the resolution in support of this excess levy request with the support of all members except one, who voted against it. The vote was 5-1 in favor of the appeal petition. The one opposing council member then wrote a letter to the Department expressing doubt as to whether she should have voted against the appeal petition. The letter was included with the appeal submission to the Department.

The County includes in its appeal an excerpt from its cash ledger for its rainy day fund. The ledger, represented to show costs made between March 31, 2023, and December 31, 2023, shows an itemized list of expenses made out of the rainy day fund. The County claims these expenses were in response to the emergency, and totaling \$286,524.

The County stated on its Budget Form 3 that it seeks an excess levy appeal of \$286,253 for its General Fund. The County has not previously submitted an excess levy appeal.

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<sup>1</sup> The Department was able to confirm independently that Executive Order #23-02, issued by Governor Holcomb on April 1, 2023, did declare that a disaster emergency exists in Sullivan County.

After a review of the petition, the Department, following Ind. Code §§ 6-1.1-18.5-12 and 13, and in consideration of all evidence provided, finds as follows:

**APPROVED WITH MODIFICATION:**

The County's excess levy appeal is approved in the amount of **\$286,253**. This figure reflects the amount the County represented as costs in response to an emergency and which does not exceed the amount which the County advertised and petitioned the Department. The Department approves this excess levy in light of the County's pending request for reimbursement from FEMA. If FEMA grants reimbursement for the expenses represented in the appeal, the Department expects the County to inform the Department of the amount of the reimbursement. The Department may then make appropriate adjustments to the County's levy, including amendments to this order.

This is a one-time, temporary increase.

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**WITNESS MY HAND AND SEAL** of this Department on this 20 day of December, 2023.

A handwritten signature in black ink, appearing to read 'D Shackle', written over a horizontal line.

**Daniel Shackle, Commissioner**